

# Exhibit 8



Department of the Treasury  
Internal Revenue Service  
Pass- Through Entity/LB&I  
1973 Rulon White Blvd  
Ogden UT, 84404  
M/S 4552

PATRICK H & KIMBERLY A DAUGHERTY  
3621 CORNELL AVE  
DALLAS  
TX 75205-2818

Date:  
NOV 20 2024  
Mail stop:  
4552  
Taxpayer ID number (last 4 digits):  
7373  
Tax periods:  
2009-2010  
Person to contact:  
Name: Mrs. Berrett  
ID number: 1003947641  
Telephone: 385-426-0355  
Fax: (855) 244-9679  
Hours: 8:00-15:30 MT  
Related partnership/S corporation information:  
Name: HIGHLAND CAPITAL MAN  
Taxpayer ID number: 6725  
Tax period: 2008

Dear Mrs or Mr Daugherty:

**Why you're receiving this letter**

We might have to adjust your tax return based on our examination of the HIGHLAND CAPITAL MANAGMENT listed above. Although your investment in the related HIGHLAND CAPITAL MANAGMENT may be direct or indirect, any tax adjustment from this examination may result in the IRS adjusting your tax returns.

**What you need to know**

We're unable to obtain your original Forms 1040 for tax years 2009 - 2010. We need copies of your original tax returns with their schedules, documents, statements, and any amended returns as applicable.

Please submit a copy of the tax return for the year listed above and also a copy of tax returns for years with potential carryover issues created from the partnership audit based on the K1 items as they flow to your tax return. Attach all forms, schedules and calculations for any carryovers and carryover limitations.

The normal statute of limitations (to adjust a tax return) is three years from the due date of the return or three years from the date of the returns filing, whichever is later. However, to allow us enough time to complete TEFRA partnership examinations, we may extend the statute of limitations at the partnership level. These extensions apply to partner adjustments resulting from the partnership examination. This statute is open until the partnership flow-through issues are resolved.

**What you need to do within 30 days from the date of this letter**

Supply the requested information:

- Mail to the address shown above, or
- Fax to the number shown above using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Include your phone number, the hours we can reach you, and a copy of this letter with your response. If you send tax return information, write "COPY DO NOT PROCESS" in red on the top of your return.

Thank you for your cooperation.

If you have questions, you can call the contact person shown above.

Sincerely,

**Tracy J. Berrett**

Digitally signed by Tracy J. Berrett  
Date: 2024.11.15 14:42:57 -07'00'

Tracy Berrett

Tax Examining Tech